

## Request for Tax Clearance Application

Issued under authority of Public Act 228 of 1975, as amended.

### REASON FOR THE REQUEST

- ☐ I am selling my business or business assets.  
● Complete Part 1 and Part 4 ONLY
- ☐ I am closing my business and my business is registered as a corporation with the Michigan Department of Licensing and Regulatory Affairs.  
● Complete Part 1, Part 2, and Part 4 ONLY
- ☐ I have completed the sale of my business or business assets and require a tax clearance certificate.  
● Complete Part 1, Part 3, and Part 4 ONLY

### PART 1: GENERAL INFORMATION — To be completed by ALL applicants.

Current Business or Corporation Name		FEIN or TR Number	
Previous Business or Corporation Name			
Address	City	State	ZIP Code

### PART 2: CORPORATE DISSOLUTION OR WITHDRAWAL — To be completed by any business entity incorporated through the Michigan Department of Licensing and Regulatory Affairs (LARA).

**NOTE:** The date that the business is actually discontinued (below) should reflect the date on the Form 163 Notice of Change or Discontinuance submitted to the Michigan Business Tax Registration Unit. If this form has not been submitted, please complete and attach with this request. If the business and its FEIN number were not registered with the Michigan Department of Treasury, please submit the last four years of Federal Business Tax Returns in place of the Form 163.

Corporate ID Number Assigned by LARA	Date Incorporated with the State through LARA	Date Business Actually Discontinued in Michigan
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If this corporation had no tax liability or was not required to register with the Michigan Department of Treasury, provide a detailed explanation in the space below. Substantiate with attachments:

**PART 3: SALE OF BUSINESS OR ASSETS —** To be completed by any business (all types) that has sold all or part of the business prior to submitting this application.

**IMPORTANT:** This is a request by any business entity that has sold most of its assets, but the business shell will remain in place to continue filing tax returns (when due) until the business later determines whether it will file a Certificate of Dissolution with the LARA Corporation Division.

Does the business operate under a trade name? ..... ☐ Yes ☐ No

If yes, list the name it is doing business as. ....

Will you continue business activity after clearance under this FEIN or TR number? ..... ☐ Yes ☐ No

If no, have you submitted a Notice of Change or Discontinuance (Form 163)? ..... ☐ Yes ☐ No

If yes, date of discontinuance reported on Form 163 (MM-DD-YYYY).....

If no, attach a completed Form 163 with this request.

Date of sale of business or business assets to another entity.....

Is money being held in escrow pending receipt of a tax clearance? ..... ☐ Yes ☐ No

If yes, how much is held in escrow? .....

**PURCHASER INFORMATION**

Purchaser Business Name		Purchaser FEIN	
Purchaser Address	City	State	ZIP Code

**PART 4: CERTIFICATION AND AUTHORIZATION FOR DISCLOSURE OF INFORMATION**

*I declare under penalty of perjury that I am the owner, officer, or member of the business for which tax clearance is requested and that the information entered is true.*

Name (Print or Type)	Title		
Signature	Date	Telephone Number	
Address	City	State	ZIP Code

**AUTHORIZATION FOR DISCLOSURE OF TAX CLEARANCE INFORMATION (This is not a required section)**

**Use this section to designate a third party to receive all tax clearance information for the business listed in Part 1.**

The above signed authorizes the Michigan Department of Treasury, Tax Clearance Section, to release any and all tax information and outstanding balances due for the purpose of tax clearance to the individual(s) listed below. This authorization **does not** include signature power. This authorization is only valid for 90 days from the date of the signature above.

Name			
Telephone Number		Fax Number	
Address	City	State	ZIP Code

# Instructions for Form 5156, *Request for Tax Clearance*

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## Part 1: General Information – ALL FIELDS IN THIS SECTION MUST BE COMPLETED

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**NOTE:** If you are selling a business but the sale has not occurred, the Michigan Department of Treasury (Treasury) will provide known or estimated tax liability for the purpose of establishing a tax escrow. Once the sale is complete, submit a new request completing Part 1 and Part 3 to obtain a certificate for the release of the escrowed funds.

**Current Business or Corporation Name:** Enter the legal business/corporation name. If the business is a sole proprietorship, enter the owner's name here, with the last name first.

**Federal Employer Identification Number (FEIN) or Treasury Issued Account Number (TR):** Enter the business' IRS-issued FEIN or Treasury-issued TR number.

**Business Street Address/City/State/ZIP Code:** Enter the physical business address. (A PO Box is not acceptable in this field.)

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## Part 2: Corporate Dissolution or Withdrawal

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Complete this section if you are dissolving a domestic (Michigan) corporation or if you have a foreign corporation (incorporated outside Michigan) that is withdrawing from Michigan. A corporation is any business entity that has filed and incorporated with the Michigan Department of Licensing and Regulatory Affairs (LARA).

**NOTE:** A Tax Clearance Certificate must be requested from Treasury within 60 days of dissolution or withdrawal of business from Michigan.

**Corporate Identification Number:** Enter the business' LARA-assigned Corporate Identification Number (CID). This number can be located on the annual statements filed with LARA or online at [www.michigan.gov/lara](http://www.michigan.gov/lara).

**Date Business Discontinued in Michigan:** Enter the date your business ceased operations in Michigan. This date should reflect the date entered on the *Notice of Change or Discontinuance* (Form 163). If you have failed to complete and submit Form 163 to the Registration Unit, you must complete and remit Form 163 with this application. In the event your business' FEIN was never registered with Treasury, you must include the last four years of Federal Returns for the business in place of Form 163.

**Date Incorporated with the State of Michigan through LARA:** Enter the date of incorporation. For additional information, go to LARA's Web site: [www.michigan.gov/lara](http://www.michigan.gov/lara).

If the corporation had no tax liability or was not required to register with Treasury, provide a detailed explanation. In rare cases, a corporation may not have had any tax liability or may not have registered for taxes with the State of Michigan. If your business falls into this category, use the space provided

to explain why no taxes were due and registration was not required. Include dates of operation and the nature of the business. You must include attachments with your application to substantiate your position in order for it to be fully reviewed.

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## Part 3: Sale of Business or Assets has Occurred

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Complete this section if your business or any of the assets have been sold.

**NOTE:** You must continue to file all returns by their due date until you elect to file a dissolution or withdrawal. A Tax Clearance Certificate for Sale of Business and/or Business Assets is required when a bulk sale or transfer is made under the Uniform Commercial Code. A Tax Clearance Certificate for Sale of Business and/or Business Assets is granted after Treasury determines that all Sales, Use, Income Withholding, Cigarette, Motor Fuel, Single Business, Michigan Business, and Corporate Income taxes have been paid for the period of operation. When a Tax Clearance Certificate for Sale of Business and/or Business Assets is issued, money held in escrow is released and the purchaser is relieved of successor liability. The seller agrees to keep all books and records of the business until they are released by Treasury. The seller is liable for all taxes due from the operation of the business during the time specified by Treasury.

**Does the business operate under a trade name?** If your business operates under any name other than the legal corporation name, check (with an "X") yes in the appropriate box. On the next line, enter the trade name, assumed name, or doing business as name. If your business only operates under its legal corporation name, check (with an "X") no.

**Are you continuing business activity after clearance under this FEIN or TR number?** If you plan to continue to operate your business within the State of Michigan, check (with an "X") yes in the appropriate box. If you do not plan to continue operating, check (with an "X") no. If you have already submitted a Form 163 to the Registration Unit, enter the discontinuance date listed on that form. If you have yet to file Form 163 with the Registration Unit, attach a completed Form 163 with this application.

**NOTE:** The following items should ONLY be filled out if the sale has occurred, not before.

**Date of Sale of Business or Business Assets to Another Entity.** Enter the date all or part of the business was sold.

**Is money being held in escrow pending receipt of a Tax Clearance Certificate?** If money is being held in escrow from the sale, check (with an "X") yes and enter the amount being held.

**Business Name, Street Address, and FEIN of Purchaser.** Enter purchaser's legal name, address, and FEIN.

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## **Part 4: Certification and Authorization for Disclosure of Tax Clearance Information**

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**NOTE: All fields directly under the Certification must be completed. If authorizing the disclosure of information, all fields in that section must be completed as well.**

This section must be completed for all requests. All requests must be submitted by an owner, officer, or member of the business. If you are not an owner, officer, or member of the business for which this request is being placed, you must submit *Limited Power of Attorney* (Form 3840) along with the application. By completing the Certification, you are declaring under penalty of perjury that all information entered is true.

Complete this section with your printed name, title, signature, daytime phone number, contact address, and the date in which the application was completed.

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### **Submitting Form 5156**

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Complete and mail this form to:

Michigan Department of Treasury  
Tax Clearance Section  
P.O. Box 30778  
Lansing, MI 48909

For additional information, call (517) 636-5260, Monday through Friday (excluding holidays), from 8 a.m. to 5 p.m.